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CENTRAL BOARD OF REVENUE

CORRIGENDA

INCOME-TAX

New Delhi, the 5th May 1962

S.O. 1370.—In the notification of the Central Board of Revenue No. **S.O. 953**, dated the 26th March, 1962, published on pages 559 to 586 in Part II—Section 3—Sub-section (ii) of the Gazette of India Extraordinary, dated the 27th March, 1962,—

(1) on page 560—

- (i) in the title of Part II, for "Procedure", read "procedure";
- (ii) in the title of Part III, for "Sale" and "Property" read "sale" and "property" respectively;
- (iii) in rule 15, in the last line, insert a comma after "attachment";

(2) on page 562—

- (i) in rule 22, in item (xx), insert "a" between "to" and "defaulter";
- (ii) in the title of Part IV, for "Custody" and "Livestock" read "custody" and "livestock" respectively;
- (iii) in rule 26, in line 2, for "custody officer" read "Custody Officer";

(3) on page 563—

- (i) in rule 33, in line 2, and in the marginal heading of rule 34, for "custody officer" read "Custody Officer";
- (ii) in rule 34, in line 2, insert a comma after "rule 33";
- (iii) in the title of Part V, for "Corporation" read "corporation";

(4) on page 564—

- (i) in sub-rule (2) of rule 37, in line 2, omit " ," after "Tax" and insert a comma before "Tax";
- (ii) in sub-rule (2) of rule 39, in line 4, for "look" substitute "lock";

(5) on page 565, in the title of Part VII, for "Powers", "Duties" and "Receiver", read "powers", "duties" and "receiver" respectively;

(6) on page 566, in the title of Part VIII, for "Detention" read "detention";

(7) on page 567—

- (i) in the heading of rule 54, for "Allowance" read "allowance";
- (ii) in rule 56, in line 3, insert "—" after "certificate";

(8) on page 568—

- (i) in sub-rule (1) of rule 58, insert a comma after "in force";
- (ii) in the Appendix, in line 1, for "FORM NO. I.T.C.P. I" read "FORM NO. I.T.C.P. 1";
- (iii) in the title of the same form, for "Demand" and "Defaulter" read "demand" and "defaulter" respectively;

(9) on page 569, for "Section 131(2)" read "section 131(2)";**(10) on page 570—**

- (i) in the title of Form No. I.T.C.P. 2, for "Movable Property" read "movable property";
- (ii) in para 3 of Form No. I.T.C.P. 2—
 - (a) in line 1, insert "said" between "the" and "defaulter";
 - (b) in line 3, for "of Rs." substitute "on Rs.";
- (iii) in the title of Form No. I.T.C.P. 3, for "Property", "Debts", "Negotiable" and "Instruments", read "property", "debts", "negotiable" and "instruments" respectively;

(11) on page 571, in the second para of Form No. I.T.C.P. 4, for "No. (I)" read "No. (1)";**(12) on page 572, in the last line of the page, insert "the" between "after" and "said date";****(13) on page 573—**

- (i) in Form No. I.T.C.P. 8, in the second paragraph, for "(office allowances held by defaulter)", read "(office held by defaulter)";
- (ii) in the title of Form No. I.T.C.P. 9, for "Negotiable" read "negotiable";
- (iii) in Form No. I.T.C.P. 9, omit the two dotted lines immediately below the heading "Details of Property";

(14) on page 574—

- (i) in Form No. I.T.C.P. 10, after "Section 220(2)", insert "of the Income-tax Act, 1961";
- (ii) in Form No. I.T.C.P. 11—
 - (a) in the title, for "Attachment", "Property", "Consisting", "Interest", "Partnership" and "Property" read "attachment", "property", "consisting", "interest", "partnership" and "property" respectively;
 - (b) in line 1 of paragraph 1, omit "." after "Whereas" and in line 6 of the same paragraph, for "Massrs" read "Messrs";
 - (c) in the Note at the bottom, for "incorporated" read "incorporate";

(15) on page 575—

- (i) in line 2, for "Rule" read "rule";
- (ii) in the title of Form No. I.T.C.P. 12, for "Sale" and "Property" read "sale" and "property" respectively;

(iii) in para 1 of Form No. I.T.C.P. 12, in line 6, omit “,” appearing after “being”;

(iv) in the title of Form No. I.T.C.P. 13, for “Sale” read “sale”;

16) on page 576, in line 11 of clause (vi) of Form No. I.T.C.P. 13, insert “a” between “of” and “fresh”;

(17) on page 577—

(i) in Form No. I.T.C.P. 14, in the title, for “Sale”, “Movable” and “Property” read “sale”, “movable” and “property” respectively;

(ii) in Form No. I.T.C.P. 15, in the title, for “Payment”, “Current Coins”, “Currency Notes” and “Attached” read “payment”, “current coins”, “currency notes” and “attached” respectively;

(iii) in Form No. I.T.C.P. 15, in the second paragraph, for “income-tax Officer” read “Income-tax Officer”;

(iv) in Form No. I.T.C.P. 15, in the left hand bottom corner, insert “(SEAL)”;

(v) in Form No. I.T.C.P. 16, in the title, for “Attachment”, “Immovable” and “Property” read “attachment”, “immovable” and “property” respectively;

(18) on page 578—

(i) in Form No. I.T.C.P. 17, in the title, for “Defaulter”, “Settling” and “Sale Proclamation” read “defaulter”, “settling” and “sale proclamation” respectively;

(ii) in Form No. I.T.C.P. 17, in the left hand bottom corner, insert “(SEAL)”;

(iii) in the title of Form No. I.T.C.P. 18, for “or” read “of”;

(19) on page 579, in Form No. I.T.C.P. 19, in the first paragraph, line 4, the sentence beginning with the words “And whereas etc.” should be placed in a new para;

(20) on page 581—

(i) in line 2 from the top, for “Proceeding” read “Proceedings”;

(ii) in Form No. I.T.C.P. 23, in line 11, for “along” read “Along”;

(iii) in the title of Form No. I.T.C.P. 24, for “Receiver” read “receiver”;

(iv) in Form No. I.T.C.P. 24, in the first paragraph, omit “the said”;

(21) on page 582—

(i) in Form No. I.T.C.P. 25, in paragraph 2, line 2, omit the first word “at”;

(ii) in the title of Form No. I.T.C.P. 26, for “Arrest” read “arrest”;

(22) on page 583, in the title of Form No. I.T.C.P. 27, for “Detention” and “Civil Prison” read “detention” and “civil prison” respectively;

(23) on page 584—

(i) in the title of Form No. I.T.C.P. 28, for “Release” read “release”;

(ii) in the title of Form No. I.T.C.P. 29, for “Legal Representative”, read “legal representative”;

(iii) in Form No. I.T.C.P. 29, insert “Dated” under the dotted lines below “Office of the Tax Recovery Officer” appearing in the right hand top corner of the Form;

(24) on page 585, in Form No. I.T.C.P. 30—

- (i) in the title of the Form, for "Surety" read "surety";
- (ii) under the dotted lines below "Office of the Tax Recovery Officer" appearing in the right hand top corner of the Form, for "Date" read "Dated".

[No. 20.]

[No. 20-F. 1(61)-61/TPL.]

I. P. GUPTA, Secy.